



APPENDICES

APPENDIX I

Statutory Provisions

Federal:

Butler Act, amending Section 48, Organic Act for Puerto Rico; Act of March 4, 1927, c. 503, 44 Stat. 1418, 1421.

Sec. 7. * * *.

"That no suit for the purpose of restraining the assessment or collection of any tax imposed by the laws of Porto Rico shall be maintained in the District Court of the United States for Porto Rico."

Puerto Rico:

Mortgage Law:

Article 168, subdivision 5 [Par. 6852, Comp. of Rev. Stats. and Codes of 1911, p. 1086].

Art. 168. A statutory mortgage is established:

1. In favor of married women * * *.

5. (*As amended by Act of March 14, 1907, p. 330.*) In favor of The People of Porto Rico and the corresponding municipality on the property of the taxpayers for the amount of the taxes of the three annual assessments and the current unpaid annual assessment of the taxes which burden same.

Article 218 [Par. 6902, Comp. of Rev. Stats. and Codes, p. 1090].

Art. 218. (*As amended by act of Mar. 14, 1907, p. 330.*) The People of Porto Rico and the corresponding municipality shall be preferred to any other creditor in the recovery of taxes of the last three annual assessments and the current unpaid annual assessment which burden the personal property.

Civil Code (Ed. of 1930).

Section 1823—(*Section 1824, Civil Code of 1902, as amended by act of March 10, 1910, page 124, and act of March 9, 1911, page 155.*) With regard to certain real

property and rights on realty of the debtor, the following shall have preference:

1. Credits in favor of The People of Porto Rico or of the corresponding municipality with regard to the property of the taxpayers for the amounts of the last three annual assessments and the current annual assessment, unpaid, of the taxes which burden the same.

• • •

Section 1824—(*Section 1825, Civil Code of 1902, as amended by act of March 10, 1910, page 125, and act of March 9, 1911, page 155.*) With regard to all other personal and real property of the debtor preference shall be given to:

Section 1. Credits in favor of The People of Porto Rico and of the corresponding municipality for the taxes of the last three annual assessments due and the current unpaid annual assessments which are not covered by paragraph one of the preceding section.

Political Code (Comp. of Rev. Stats. and Codes, pp. 552, et seq.).

(2947) Sec. 295. (*As amended by act of Sept. 3, 1910, p. 36*) That the assessment of property, as the same appears on the taxroll last prepared, shall, after it has been corrected, amended and revised, as herein provided for, constitute the assessment roll for the next fiscal year. That as soon after January fifteenth of each year as is possible it shall be the duty of the assessor of each assessment district to fill out an assessment schedule showing in detail each separate piece of real property and improvements thereon, and in as great detail as is practicable all personal property subject to taxation within the same municipality belonging on January fifteenth to each taxable person whose property has not been previously assessed or whose property, in the opinion of the assessor, should be revalued or reassessed for purposes of taxation, or the revaluation of which has been requested by the owner thereof or by the municipal authorities of the municipal district in which said property is located, or by any citizen of Porto Rico. • • • (p. 552)

(2950) Sec. 298. (*As amended by act of Sept. 3, 1910, p. 37*) That all real property shall be assessed in the municipality in which the real property lies to the

person who is either the owner or in possession thereof on the fifteenth day of January, and the person appearing of record on the fifteenth day of January shall be held to be the true owner thereof * * *. (pp. 553-554)

(2967) Sec. 315. (*As amended by act of March 14, 1907, p. 338.*) That it shall be the duty of the assessor in making the assessment, or in revising the existing assessment, to list each piece or parcel of real estate separately, and to give each its assessed value, together with a description of it, and the name and address of its owner, insofar as such information can be obtained. Where the real property embraces both land and improvements, the assessed value of the land and of the improvements shall be given separately. The tax that is assessed for the current fiscal year, and for the three prior fiscal years, against each piece or parcel of real property, including any improvements that may be thereon, or that may be subsequently placed thereon, shall constitute the first lien thereon, and shall be prior to all other liens whatsoever on said property, whether the said liens attach before or after the lien of said taxes; * * *. (p. 557)

(2976) Sec. 324 (*As amended by acts of Mar. 10, 1904, p. 178, and Mar. 14, 1907, p. 362*) No change shall be made in the assessment of any property during any fiscal year because of its transfer or other alienation; except that if real estate is divided by sale upon petition for alteration or otherwise after a tax has been levied thereon and such division has been duly recorded in the registrar's office the assessor, at any time before said real estate may have been sold for payment of taxes, upon the written request of the owners of any portion thereof, shall apportion the assessment and the Treasurer of Porto Rico shall apportion said taxes, and the costs and interest accruing thereon, upon the said parcels thereof in proportion to the value of each, and only the portion of said taxes, interests and costs so apportioned upon any such parcel shall continue to be a lien upon it and the owner shall be liable only for the tax apportioned upon the parcel owned, in part or in whole, by him. * * *. (p. 561)

(2982) Sec. 330. (*As amended by act of Mar. 14, 1907, p. 362*) The taxes imposed by section 285 of this

Title shall be payable semiannually in advance upon the first day of July and January of each year. Such taxes shall become delinquent if not paid within sixty days after the date on which the same become due, and the collectors shall collect upon all such delinquent taxes an additional sum of one per-cent of the amount thereof for each month, or fraction thereof, for which said taxes are so delinquent. (p. 563)

(2983) Sec. 331. (As amended by act of Mar. 14, 1907, p. 341) That no demand for taxes shall be necessary, but it shall be the duty of every person subject to taxation to attend at the office of the proper collector and pay his taxes in full, for which purpose notices shall be posted in the most frequented public places of the towns not later than the first day of the month that the said semi-annual tax is to be collected. * * *. (p. 563)

Mortgage Law; Spanish Edition, as printed in Spanish Edition of Rev. Stats. and Codes, 1911.

Article 168, subdivision 5; as amended by Act of March 14, 1907, p. 330.

Se establece hipoteca legal:

1. En favor de las mujeres casadas * * *.

5. En favor de El Pueblo de Puerto Rico y la correspondiente municipalidad, sobre los bienes de los contribuyentes por el importe de las contribuciones de las tres ultimas anualidades, y la corriente no pagada, de los impuestos que graviten sobre ellos.

Articulo 218 (*Enmendado según la ley de 14 de Marzo de 1907, pag. 330*). El Pueblo de Puerto Rico y la correspondiente Municipalidad, tendrán preferencia sobre cualquier otro acreedor para el cobro de las tres últimas anualidades, y la corriente no pagada, que graven a los bienes muebles.

Civil Code, as printed in Spanish Edition of Revised Stats. and Codes, 1911.

Section 1823.—(*Section 1824, Civil Code of 1902, as amended by act of March 10, 1910, page 124, and act of March 9, 1911, page 155.*) Con relacion a determinados bienes inmuebles y derechos reales del deudor, gozan de preferencia:

1. Los creditos a favor de El Pueblo de Puerto Rico,

o de la correspondiente municipalidad, sobre los bienes de los contribuyentes, por el importe de las tres últimas anualidades, y la corriente no pagada, de las contribuciones que graviten sobre ellos.

Section 1824; as amended by Act of March 10, 1910, p. 127.

1. Los créditos a favor de El Pueblo de Puerto Rico, o de la correspondiente municipalidad, sobre los bienes de los contribuyentes, por el importe de las tres últimas anualidades vencidas, y la corriente no pagada, no comprendida en el párrafo numero 1 del artículo anterior.

Political Code; Spanish Edition, Rev. Stat. and Codes, 1911.

Sec. 315. * * * La contribución que se impusiere por el corriente año económico y por los tres años económicos anteriores sobre cada finca o parcela de propiedad inmueble e, inclusive, sobre cualesquiera mejoras que en ella existan o que posteriormente se hicieren en la misma, constituirá el primer gravamen sobre dicha finca or parcela de cualquier naturaleza que fuesen * * *.

APPENDIX II

Translation of Spanish language decisions of the Supreme Court of Puerto Rico. [Our own translation; official English text not yet published.]

Asociacion de Maestros de Puerto Rico, plaintiff and appellee vs. Rafael Sancho Bonet, Treasurer of Puerto Rico, defendant and appellant. Vol. 54, Decisiones de Puerto Rico, p. 536.

No. 7652, submitted: December 14, 1938. Decided: March 24, 1939.

Appeal from Judgment of *Pablo Berga, J.* (San Juan), dismissing a claim for refund of taxes in so far as it relates to the sum paid under protest for the fiscal year 1935-36, tax receipt No. 178; each party to pay its own costs. *Reversed*

Hon. Attorney General B. Fernandez Garcia and C. Andreu Ribas, Assistant Attorney General, attorneys for appellant; Virgilio Brunet, attorney for appellee.

ASSOCIATE JUSTICE WOLF read the court's opinion.

On August 6, 1931, in conformity with express legislative authority, the Commissioner of the Interior sold a parcel of land which measured 880 square meters to the Asociacion de Maestros de Puerto Rico. The sale contained a condition binding the purchaser to construct within the term of five years "a building of two stories adequate for the purpose of the Asociacion, and at a cost of not less than \$50,000 * * *." (See Joint Resolution No. 16 of 1925, laws of that year, page 1019). The condition was complied with afterward, and the building known as the "Templo del Maestro" was formally dedicated during the month of April 1935.

On January 15, 1935, for tax purposes, the Treasurer of Puerto Rico assessed the real estate of the Asociacion, and afterward collected the corresponding tax for the fiscal year 1935-36. The taxpayer claimed that in accordance with article 291 of the Political Code (Revised Statutes of

1911, page 582),¹ the property having become exempt from taxes in April 1935, upon the completion of the Asociacion's building, therefore that in July 1935 no duty accrued to pay the taxes for the following year. In consequence it made the payment under protest and filed the present claim. The Treasurer appealed from the judgment below in favor of the claimant.

It seems expedient to explain that although this appeal involves only the refund of the real estate taxes on this property for the tax year 1935-36, the plaintiff originally tried to recover the taxes for various prior years. The original judgment of the District Court dismissed the claim and it was only upon reconsideration that it ordered the refund of the taxes for the year 1935-36 amounting to \$114.82.

The reasoning of the District Court was as follows:

"The parties submit to the court a motion for reconsideration of the judgment in this case in so far as it denied refund of the tax paid under protest on the real estate described in the complaint for the fiscal year 1935-36, the claimant contending that this tax should be cancelled because in accordance with article 291, clause (e) of the Political Code, both the land and the building were exempt from taxes and since, although the tax was imposed under article 295 of the Political Code on January 15, 1935, nevertheless it did not become payable or become due until the first of July when the fiscal year 1935-36 commenced, in accordance with article 330 of the same code, before which date the building "Templo del Maestro" had been finished and was being utilized as a center of education and culture, and ever since April 1935 had been exempt from the imposition of taxes both on the land and the building under the above cited article 291; and hence that the tax collected for the fiscal year 1935-36 upon that land appears to be contrary to the law and in justice should be refunded."

Clause (e) of article 291 of the Political Code, *supra*,

¹ Page 582 of the Spanish edition; page 551, English edition.

provides [*English text, p. 551, Revised Statutes of 1911*]:

"Sec. 291. (*As amended by act of Mar. 10, 1904, p. 169*). The following property shall be exempted from taxation: * * *

"(e) Every building used and set apart exclusively for religious worship, and the pews and furniture within the same; every building used and set apart for educational, literary, scientific or charitable purposes, and the furniture, appliances and apparatus appurtenant thereto; and every tract of land, not exceeding five cuerdas in extent, upon which such building or buildings is or are situated: *Provided*, That such grounds and buildings are not leased or otherwise used with a view to the pecuniary profit of either the lessor or lessee."

We have no doubt whatever that the building upon being entirely completed and dedicated complied with the conditions of the foregoing article, and therefore became entitled to the exemption herein prescribed. The only question that is before us relates to the determination of the date upon which for the first time the personal responsibility of a taxpayer arises with relation to the taxes for any particular fiscal year, the date after which any changes in the use or ownership of the property will not affect such responsibility.

[1] The appellee cites authorities to the effect that an exemption in the nature of that here under consideration becomes applicable as soon as the construction of a building of a cultural or religious character is initiated. We have examined the authorities cited and we find ourselves compelled to conclude that they do not represent the majority opinion. In 34 A.L.R. 634, at page 672, it is said:

"Land on which buidings to be used for charitable purposes are in the course of erection, or are in good faith contemplated, is generally held not exempt from taxation. *Boston Soc. v. Boston*, (1880) 129 Mass. 178; *Children's Seashore House v. Atlantic City*, (1902) 68 N.J.L. 385, 59 L.R.A. 947, 53 Atl. 399; *Institute of Holy Angels v. Ft. Lee*, (1910) 80 N.J.L. 545, 77 Atl. 1035 . . . (more cases cited . . .)"

It is a principle generally recognized that a statutory exemption from taxes is to be strictly construed.

Article 291, *supra*, clearly exempts only the "*building used and set apart for education, literary, scientific * * ** ; and every tract of land not exceeding five cuerdas in extent, upon which such building or buildings *is or are situated.*" (*Italics ours*). In order to enjoy the privilege, the building must be used and destined for that special purpose. The entire context of the statute is sufficiently clear to destroy the appellee's contention.

[2] The Treasurer points out two errors. He contends first that the court below committed error in reconsidering its original judgment in part, although the motion for reconsideration was not supported by any authorities or principle of law. If it is to be accepted that a court has the power to modify or to set aside its own judgments, *sua sponte*, then there is no reason to criticize its proceeding because of the mere fact that the losing party in asking such modification fails to cite any authorities. It is within the powers of a court to correct anything that in its opinion is an incorrect determination, and even though the authorities might perhaps have fortified the position taken, they were not indispensable. Moreover, in this particular case the claimant stated in his motion for reconsideration the law upon which he based his petition.

[3, 4] The remaining error assigned is in fact important. The Treasurer contends that when real estate is "assessed" in accordance with articles 298, *et seq.* of the Political Code, on January 15 of any fiscal year, the person in whose name it is assessed becomes immediately responsible for the payment of the taxes on the property corresponding to that assessment; that is to say, the taxes for the following fiscal year which begins the first day of July following. Based on these premises the Treasurer contends that whatever change may be made in the ownership or the taxable nature of the property after the 15th day of January, although it may occur before the first day of July when the first tax

payment semester begins, does not affect the responsibility of the owner who was such on January 15th. That owner remains nevertheless responsible for the payment of the whole tax.

In paragraph (F) of the stipulation of facts the parties agree on the following circumstances:

“(F) That on this parcel of ground there had not been built and did not exist any construction whatever upon the date in which the aforementioned tax was imposed.”

The foregoing paragraph apparently contains an admission in favor of the Treasurer. The imposition of a tax ought to follow a valid assessment of property for tax purposes. Inasmuch as the taxpayer does not raise any question as to the validity of the assessment of the property nor with respect to its completion, we are obliged to conclude that both those requisites were complied with.

Article 298 of the Political Code provides that real property is to be assessed “to the person who is either the owner or in possession thereof on the fifteenth day of January.”

Although we have not been able to find any specific statutory provision nor any local decision concerning the moment at which for the first time there arises in this jurisdiction the responsibility for the payment of a tax on real property, the uniform decisions of various states of the Union have expressed a very definite criterion. The date on which the assessment of property for tax purposes becomes complete appears to be accepted by the majority as determining such responsibility.

The necessity of fixing a date, prior to the physical moment of collection, from which the state may be able definitely to calculate its income for the following fiscal year, is obvious. It takes time to prepare the assessment rolls for the properties, the schedules, and the tax receipts. The taxable status of the property should remain unaltered after a fixed point of time anterior to the date for the

payment of the tax, in order that the Treasurer may have a fixed basis upon which to float his bonds, to increase or reduce the taxes, etc.

That is, we think, the fundamental reason for the rule. Besides that, the collection would be uncertain and impracticable if the state had to allow exemptions, following changes to new purchasers or to distribute the taxes among subsequent owners during the same year.

In cases of sales to purchasers who in themselves are exempt from the payment of taxes it has resulted that the owner of the property at the time of the assessment remains personally responsible for the payment of the taxes imposed on the property. The Attorney General of Porto Rico at one time handed down an opinion to that effect. 14 Ops. Attorneys General [of Puerto Rico] 448. See also *Gloster Lumber Co., Inc. v. Adams County*, 163 So. 541; *Buckout v. City of New York*, 82 App. Div. 218 (N. Y.); *Prytania St. Market Co. v. City of New Orleans*, 110 La. 835, 34 So. 797; *Wood v. McCook Waterworks Co., et al.*, 149 N. W. 417; *New Orleans Bank and Trust Co. v. City of New Orleans*, 147 So. 42, 176 La. 946; *City of Oakland v. Whipple*, 39 Cal. 112, and 61 *Corpus Juris* 171, Par. 126.

In the *Wood* case, *supra*, it is said:

“Did the sale of the property on July 1st to the city cancel defendant’s liability upon the assessment because of the fact that after the property passed to the ownership of the city it thereafter would not be liable to taxation? We think the answer to this question must be adverse to defendant. The case is not different from what it would be if, after defendant had filed its schedule and the assessor had made the assessment, and while still owning the property, it had changed the use of it to a purpose which would relieve it from taxation. Such a change would not relieve it from liability. *New York v. Commissioners*, 104 U. S. 466, 26 L. Ed. 632.”

In another place the court said:

“Suppose defendant, on July 1st, had sold its property which had been assessed, and with the money

obtained from the sale had purchased United States bonds: Could it have escaped the payment of taxes? Clearly not. The fact that the assessment and the tax subsequently levied thereon had not become a lien upon the property, so as to make a purchaser thereof liable for the tax, is entirely immaterial."

The reasons for fixing a date from which there attaches personal responsibility are expressed in the following way by Judge Cooley in his brilliant work on taxation:

"Time for assessment. Assessments are made periodically, and in many of the states every year. When an annual assessment is required, if the officer merely copies for one year the roll for the preceding year, the assessment will be invalid. The customary regulation is that the assessment shall be made or completed on a certain day, or that it shall be made as of a certain day. This fixes the liability of persons and property to taxation for the year. There are some inconveniences and inequalities resulting from this, but some regulation of the kind is indispensable. A force of tax officers cannot be kept employed for the year in watching the transfers of property, the movements of persons, and vicissitudes of business, in order to equalize the charges upon them; periodical assessments, if they produce injustice in one case, may correct it in the next, and on the whole are likely to be fair. At any rate, they constitute the best regulation the law can establish. 'In the imposition of taxes, exact and critical justice and equality are absolutely unattainable. If we attempt it, we might have to divide one year's tax upon a given article of property among a dozen different individuals who owned it at different times during the year, and then be almost as far from the desired end as when we started. The proposition is utopian. The legislature must adopt some practicable system;' and this practicable system is found to be the one which has been indicated. Every person is therefore to be taxed for the year upon his personalty, estimated as of the time of the assessment, and every parcel of real estate according to its value as set down in the proper list or roll. Changes in the ownership of property, or in the value after the period of assessment,

cannot be taken notice of in taxation until the time for a new assessment has arrived. This is the general rule."—Cooley on Taxation, Vol. 3, page 2138, section 1062.

Since in the present case it is admitted that the tax had been imposed before the construction of the building on the property, we are not here faced with the difficulty of determining when the assessment was completed.

Under these circumstances, and in view of the authorities cited, the judgment of the lower court must be reversed.

Presiding Justice del Toro took no part in this decision.

Antonio A. Roig, plaintiff and appellee vs. Rafael Sancho Bonet, Treasurer of Puerto Rico, defendant and appellant. Vol. 54, Decisiones de Puerto Rico, p. 649.

No. 7645, submitted: February 10, 1939. Decided: April 21, 1939.

Appeal from Judgment of *R. Arjona Siaca, J.* (Humacao), sustaining a claim for the refund of taxes paid under protest, without costs. *Reversed*, without costs.

Hon. Attorney General B. Fernandez Garcia and *M. Rodriquez Ramos, Assistant Attorney General*, attorneys for the appellant; *Francisco Gonzales Fagundo*, attorney for the appelle.

ASSOCIATE JUSTICE WOLF read the court's opinion.

Antonio A. Roig sold a certain parcel of land to the Municipality of Humacao on May 25, 1935. Afterward the Treasurer of Puerto Rico attempted to collect the taxes on this land for the fiscal year 1935-36 amounting to \$77.70. Under threat of embargo. Roig found himself compelled to pay the \$77.70 under protest, and immediately began the present litigation. His principal claims were that the taxes on the land constitute a preferred lien on the property itself, and that the Municipality of Humacao was the owner of the land at the time for the payment of taxes on July 1, 1935.

The Treasurer of Puerto Rico filed a demurrer for want

of cause of action, which was overruled. And on motion of the Treasurer defendant, judgment was entered [on the pleadings] in favor of the claimant for the sum mentioned together with interest from the date of the filing of the demand.

The sole error which it is necessary for us to consider is the determination of the court that the claim sufficiently stated a cause of action; and that therefore the judgment is erroneous.

The legal question involved in this case is whether a person who sells a parcel of real estate to someone or to a municipality before the first day of July of any year is thereby relieved from personal responsibility for the payment of the real estate taxes for the following fiscal year. Antonio A. Roig sold the property on the 25th of May 1935. The contention that the property is subject to a preferred lien in favor of the Treasurer is not decisive, and does not absolutely exempt him from a personal responsibility. The fact that the Municipality of Humacao is exempt from the payment of taxes is likewise just as little necessarily conclusive as to the appellee being exempt from the responsibility.

The questions raised in this case have been plainly decided by our decision in the case of *Asociacion de Maestros de Puerto Rico v. Treasurer*, (*ante*, page 536). The only difference between that case and the present is that in that case the Asociacion claimed an exemption of responsibility based on it being claimed to be exempt from the payment of taxes, in accordance with article 291 of the Political Code, when its building was dedicated to educational purposes in the month of April 1935. Likewise it refused to pay the taxes for the fiscal year 1935-36, and paid them only under protest. In deciding that case against the Asociacion this tribunal said:

"In cases of sales to purchasers who in themselves are exempt from the payment of taxes it has resulted that the owner of the property at the time of the assessment remains personally responsible for the pay-

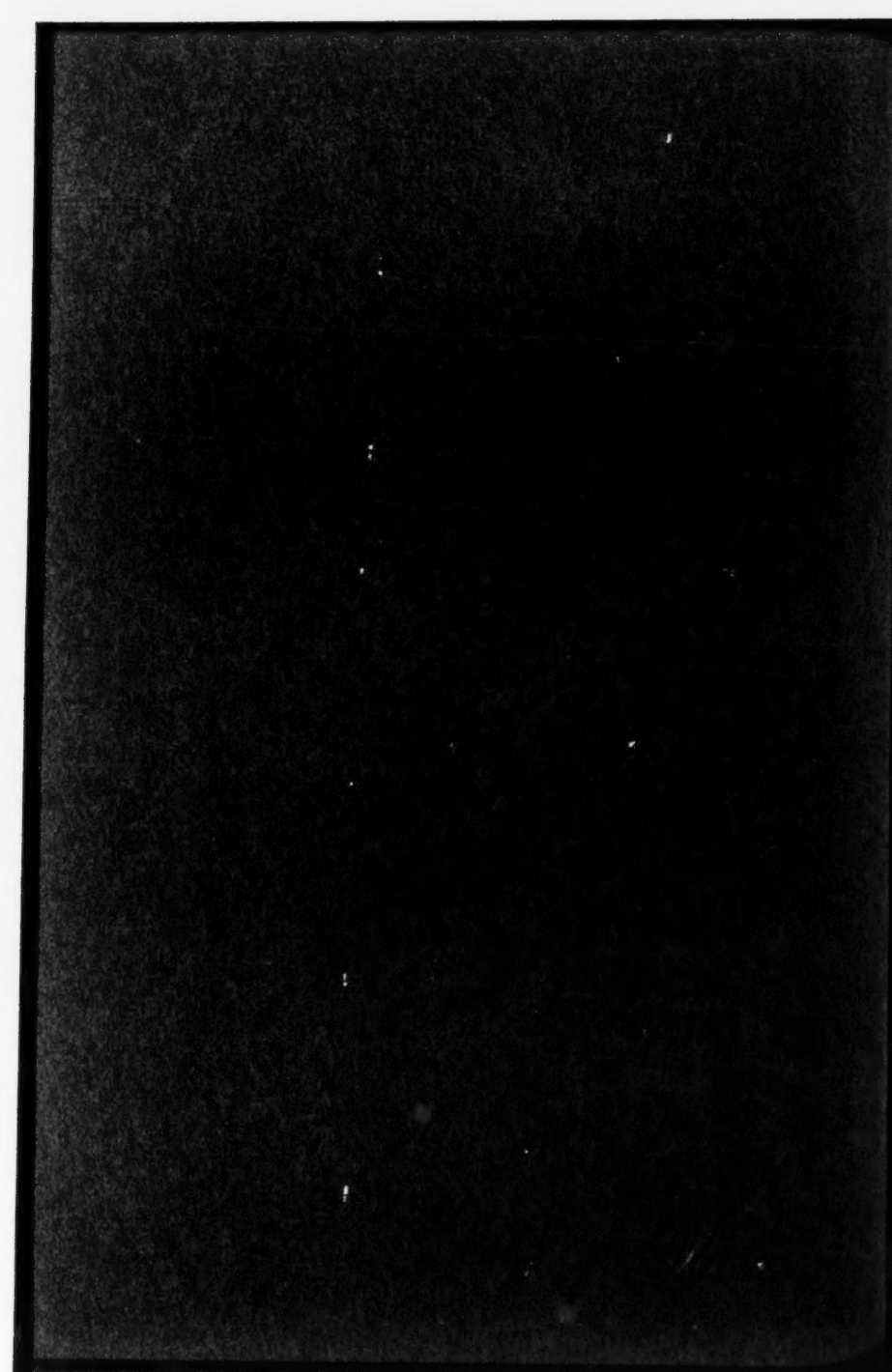
ment of the taxes imposed on the property. The Attorney General of Porto Rico at one time handed down an opinion to that effect. 14 Ops. Attorneys General [of Puerto Rico] 448. See also *Gloster Lumber Co., Inc. v. Adams County*, 163 So. 541; *Buckout v. City of New York*, 82 App. Div. 218 (N. Y.); *Prytania St. Market Co. v. City of New Orleans*, 110 La. 835, 34 So. 797; *Wood v. McCook Waterworks Co., et al.*, 149 N. W. 417" and other authorities.

Then we proceeded to quote from the case of *Wood v. McCook Waterworks Co.*, *supra*.

Therefore we are of opinion that when Antonio A. Roig sold the property to the Municipality on May 25, 1935, the taxes for 1935-36 had already been imposed on it against him, and that he was personally responsible for their payment.

Appellant has also raised the question of jurisdiction based on the fact that the complaint originally involved only the sum of \$77.70, and that in consequence, in conformity with the rule of the case of *Serralles v. Treasurer*, 53 D.P.R. 650, it should have been presented to the municipal court. We are not sure but that this case would have been covered by the same principle expressed by this court in its opinion in the case of *A. Cuesta & Co. v. Sancho Bonet* (*ante*, page 87), but, however that may be, it is not necessary to decide that question here since in any event this case has to be reversed.

The judgment below must be reversed, without any order as to costs.



In the Supreme Court of the United States

OCTOBER TERM, 1942

No. 714

PEOPLE OF PUERTO RICO, PETITIONER

v.

UNITED STATES OF AMERICA, GONZALES HERMANOZ,
AND MARTINEZ & Co., S. EN C.

No. 715

PEOPLE OF PUERTO RICO, PETITIONER

v.

UNITED STATES OF AMERICA, ARTURO BRAVO Y
NIEVES AND CHRISTINA ACEVEDO BARRETO, HIS
WIFE

*ON PETITION FOR WRITS OF CERTIORARI TO THE UNITED
STATES CIRCUIT COURT OF APPEALS FOR THE FIRST
CIRCUIT*

MEMORANDUM FOR THE UNITED STATES

Throughout these proceedings the United States, though nominally a party, has maintained a neutral position on the issue presented in these cases. The sole question is whether under the laws of

Puerto Rico a lien for real property taxes attaches on January 15 or on July 1. If the former is the case, taxes are due on property condemned by the United States in May but the amount thereof is to be satisfied out of funds deposited as estimated compensation for the land or out of whatever amount is ultimately determined to be just compensation. If the latter is the case, no taxes are payable on property so condemned. In either case the United States has no financial interest in the question involved. cf. *United States v. Certain Lands in Borough of Brooklyn*, 129 F. 2d 577, 579 (C. C. A. 2).

Respectfully submitted.

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Solicitor General.

NORMAN M. LITTELL,
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MARCH 1943.

